

ESSA School Level Reporting: What's Happening, What's Next, and Why You Should Care

Federal Funding Conference

February 2019



WISCONSIN DEPARTMENT OF
PUBLIC INSTRUCTION
Carolyn Stanford Taylor, State Superintendent

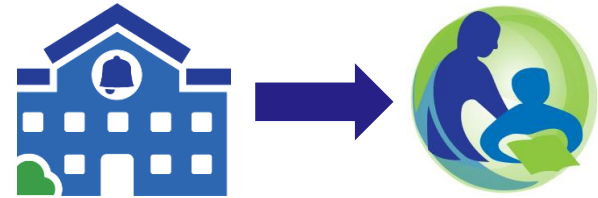
What's Happening?

- New federal financial transparency requirement
- Report per-pupil spending by school

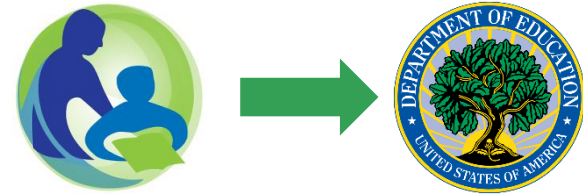


Every Student Succeeds Act

Your responsibility: Report per-pupil federal & non-federal expenditures by school to DPI.



Our responsibility: Collect this data and report it to the U.S. Department of Education.



Why School Level Reporting?

Goal: Financial transparency of resource allocation on a per student basis.

Idea: Use data to drive improvements and promote greater fairness and equity for all students.



SLR Implementation Plan

2018-19 School Year Data

- Fall 2018: Report budget totals by school to DPI
- Late summer 2019: Report actuals by school to DPI
- June 2020: DPI reports audited actuals to U.S. Dept. of Education and publishes data to the public



SLR Implementation Plan

2019-20 School Year

- Same process with same tools

2020-21 Onward

- Integrated into next generation financial reporting system

More on
this a bit
later...



Basic Process

1. Identify costs by 1 of 3 types

- Federal
- State/Local
- Exclusions



“Exclusions” = Not part of per-pupil expenditures

2. Identify costs with specific schools or the district/LEA as a whole



Basic Process

3. Report costs & enrollments by school to DPI
4. We do the per-pupil math



Total School Expenditures

- The per-pupil total for costs specific to each school...
- Plus the district/LEA-wide per-pupil total for costs at that level...
- Equals per-pupil total school expenditures



	Category	Forward School District		
		Schurz El	Phillips Mid	Forward Hi
A	Enrollment	375	511	992
School Expenditures				
B	Federal	\$456	\$209	\$164
C	State/Local	\$6,111	\$4,756	\$5,998
D	School Per-Pupil Total	\$6,567	\$4,965	\$6,162
School Share of District/LEA Expenditures				
E	Federal	\$161	\$161	\$161
F	State/Local	\$5,378	\$5,378	\$5,378
G	District/LEA Per-Pupil Total	\$5,539	\$5,539	\$5,539
H	Total Per-Pupil Expenditures	\$12,106	\$10,504	\$11,701
I	Total School Expenditures	\$21,514,686		
J	Exclusions	\$2,416,986		
K	Total District Expenditures	\$23,931,762		
L	Excluded Expenditures	Capital projects, community services, debt service, equipment, food service, interfund transfers, public choice tuition, trust funds		
M	Enrollment Count Procedure	Third Friday of September headcount		

Total School Expenditures

- This will be the number people focus on and use for comparisons



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For more information

<https://dpi.wi.gov/sfs/reporting/slr>

- ESSA SLR Video Part 2:
Reporting Format & Exclusions
- SLR Data Reporting Format page

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Where is my report?

DPI SFS CR App - School Level Re x

https://apps4.dpi.wi.gov/sfsCombined/SchoolLevelReporting

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

SFS Web Portal Applications Links Admin Welcome Daniel! - Wisconsin Dept of Public Instruction (DPISuperAdministrator) log off

SFS School Level Reporting Application

Home Exclusions Data Input Finalize Reports Audits Help Admin

--- School Level Reporting Application ---

Note: This report opens on **Thursday, November 01, 2018** and will be due on **Friday, December 14, 2018**

Welcome!

This School Level Budget report collects a district's proposed expenditures for the selected fiscal year, based on the per-pupil cost by location, as mandated by the Federal [Every Student Succeeds Act](#) (ESSA). [Wisconsin Statute §121.05\(1\)\(c\)](#) requires districts to file with the Department of Public Instruction (DPI) an estimated budget based upon the uniform accounting system prescribed by DPI.

Data Requirements

For district administrators looking to submit their data to DPI via this report, you will need several data items:

- LEA/District budget expenditures at the DISTRICT level.
- LEA/District budget expenditures at the SCHOOL level.
- Which budget expenditure EXCLUSIONS the LEA/District have chosen

For District Administrators

Click the blue button below to begin entering exclusion and district data. After a successful login, you will be required to first select all your district-elected exclusions (both standard and optional) and then enter all your associated district and school-

For Public Users and District/School Staff

School-level budget data is currently being reviewed for data quality through the end of February.

On March 1, 2019, the School Finance Team will post a downloadable Excel file containing per-pupil expenditure data for all districts/LEAs. We will not be

District Report

DPI SFS CR App - Report for Sonoma County

https://apps4.dpi.wi.gov/sfsCombined/SchoolLevelReporting/Report

--- Report for School District for FY 2018-2019 ---

Select a fiscal year and LEA/district to review its associated report. *Note that ONLY those LEAs/districts that have completed and submitted their reports are listed.*

Fiscal Year: 2018-2019

LEA/District: School District for FY 2018-2019

Export to Excel Export to PDF

School Name	School Expenditures				School Share of District/LEA Expenditures	School Expenditures						
	A Enrollment	B Federal Per-Pupil	C State/Local Per-Pupil	D School Total Per-Pupil		E Federal Per-Pupil	F State/Local Per-Pupil	G District/LEA Total Per-Pupil	H Total Per-Pupil Expenditures	I Total School Expenditures	J Exclusions	K Total District Expenditures
High	436	\$0	\$9,193	\$9,193	\$213	\$3,614						\$24,972,855
Elementary	596	\$105	\$7,914	\$8,019	\$213	\$3,614	\$3,827	\$11,846	\$18,624,335	\$6,348,520		\$24,972,855
Middle	439	\$0	\$9,585	\$9,585	\$213	\$3,614	\$3,827	\$13,412	\$18,624,335	\$6,348,520		\$24,972,855

1 10 items per page 1 - 3 of 3 items

Standard Exclusions: Aid Transits; Capital Projects; Certain Non-Accountability Students; Community Services; Cooperative Programs; Debt Service; Equipment; Facilities; Food Service; Independent Charter Tuition; Interfund Transfers; Private Choice Tuition; Public Choice Tuition; TEACH Fund; Trust Funds.

Optional Exclusions: None.

Enrollment Count Procedure: Third Friday of September headcount

- Table format with all schools in your district/LEA
- Exports to Excel or PDF files available

School Report

DPI SFS CR App - Report for Son: X

https://apps4.dpi.wi.gov/sfsCombined/SchoolLevelReporting/Report/School

Fiscal Year: 2018-2019

LEA/District: School District

School: Somerset Elementary

Export to Excel Export to PDF

School Name	Somerset Elementary
A - Enrollment	596
B - Federal	\$105
C - State/Local	\$7,914
D - School Per-Pupil Total	\$8,019
E - Federal	\$213
F - State/Local	\$3,614
G - District/LEA Per-Pupil Total	\$3,827
H - Total Per-Pupil Expenditures	\$11,846
I - Total School Expenditures	\$12,995,464
J - Exclusions	\$6,348,520
K - Total District Expenditures	\$24,972,855

1 - 1 of 1 items

Standard Exclusions: Aid Transits; Capital Projects; Certain Non-Accountability Students; Community Services; Cooperative Programs; Debt Service; Equipment; Facilities; Food Service; Independent Charter Tuition; Interfund Transfers; Private Choice Tuition; Public Choice Tuition; TEACH Fund; Trust Funds

- Report for one school in Interstate Financial Reporting format
- Exports to Excel or PDF

Why Should You Care?

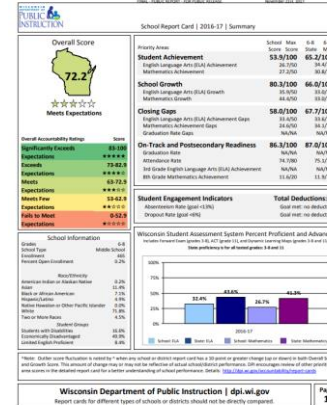
Practical: Requirement of accepting and using ESEA
Title grants.

Personal: Time to anticipate questions and shape
future discussions about SLR.



Talking About School Level Data

- School level achievement data has been around for a long time.
- School level finance data is a whole new area for us.

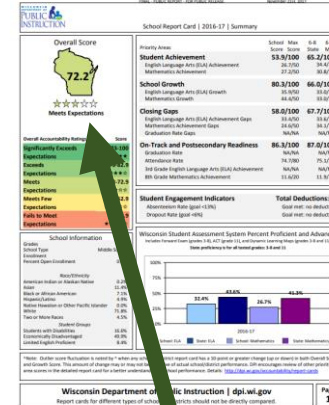


\$12,608
per pupil



Talking About School Level Data

- Dollar amounts aren't going on the Report Card...yet
- But people will try to connect them once the data goes public.

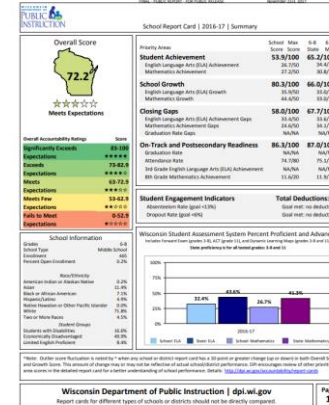


\$12,608
per pupil



Talking About School Level Data

- How do you prepare for that conversation
...as administrators?
...as support staff?

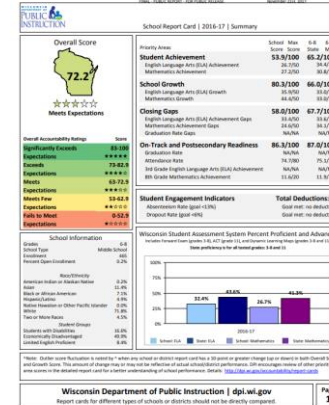


\$12,608
per pupil



Talking About School Level Data

Answer:
**Know Your School and
Student Stories to Explain
Your Numbers**



\$12,608
per pupil



Financial Transparency Fact #1

Most school leaders do not have a good sense of the true financial resources allocated to specific schools in their districts/LEAs.

Source: Ednomics Lab, Georgetown University. "Financial transparency: What's your number?" Presentation, Council of Chief State School Officers, 2017.



Financial Transparency Fact #1

- Why is this the case?
- How does your current budgeting process divide responsibilities?



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STAFFING



INFRASTRUCTURE



GRANTS



Financial Transparency Fact #1

- School Level Reporting is a new requirement...
- But it's also an opportunity to bring more transparency and focus on students.



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INFRASTRUCTURE



GRANTS



Financial Transparency Fact #2

Most school leaders do not have a good sense of how well their schools are able to leverage dollars and maximize outcomes.

Source: Edonomics Lab, Georgetown University. "Financial transparency: What's your number?" Presentation, Council of Chief State School Officers, 2017.



Financial Transparency Fact #2

- Are your budget initiatives improving learning and college & career readiness?
- How would you determine your return on investment?



How Might Someone Compare?

- School level per-pupil spending will be used to compare schools.
- Administrators have started doing this regionally with SLR Budget data.
- What makes a valid comparison?



How Might Someone Compare?



	Dairyland High	Whitetail High
Per-Pupil Spending	\$15,622	\$12,096
School Report Card	Meets Expectations	Exceeds Exp.
Enrollment	217	635
CESA	10	5
Title I Program?	Yes	No
Health Insurance	Traditional POS	High Ded. HMO

How Might Someone Compare?



	Dairyland High	Whitetail High
Per-Pupil Spending	\$15,622	\$12,096
School Report Card	Meets Expectations	Exceeds Exp.

...but this is all you're likely to see in the paper.

It's up to YOU to provide context.

Where Are We At?

- 2018-19 School Level Budget data in final stages of review.
- Continued discussions with districts/LEAs on reporting issues and other questions.



Where Are We At?

- Ongoing participation in multi-state Financial Transparency Workgroup.
- Still minimal guidance from U.S. Department of Education.



Most Common Question from LEAs

- **“Is this an exclusion?”**
- Reminder: Exclusions are separate from your continuing year-to-year instructional operations.



Why Call Something an Exclusion?

1. It is a large capital cost.
2. It is separate from your instructional program.
3. It is an accounting artifact.



Early Observation #1: Fund 21

- “Fund 21” (Special Revenue Trust Fund)
most common optional exclusion so far.
- ESSA financial transparency requirement
doesn’t exempt costs paid with private gifts
and grants.



Early Observation #1: Fund 21

- District instructional operations should not be excluded because they are funded with private gifts and grants.
- Nature and purpose of a cost drives whether to exclude it for SLR.



Is This An Exclusion?

New playground funded by Parent-Teacher Organization and recorded in Fund 21

- Yes—but not because it's "Fund 21"
- Falls under standard exclusions for Facilities or Equipment



Is This An Exclusion?

Purchase of booster-funded softball uniforms recorded in Fund 21

- *No*—Co-curricular activities are instructional
- Players need uniforms,
no matter who pays for them



Early Observation #2: Outliers

- Most outliers in SLR Budget are schools with targeted populations (e.g. alternative programs, contracted 4K, virtual schools).
- Nothing in ESSA or from U.S. Dept. of Ed. about omitting these schools.



Early Observation #3: Schools-in-Schools

- **Some districts having difficulty reporting charter schools and other schools within schools**

Splitting up shared principals, teachers, LMC, and other staff



Early Observation #3: Schools-in-Schools

- Inaccurate reporting may make it appear one group of students is being shortchanged compared to the other.
- Districts should review current charter school contracts.



Early Observation #4: Summer School

- Many districts have asked whether summer school should be excluded.
- Summer school is instructional.
- School Level Reporting is based on enrollment, not membership.



Early Observation #4: Summer School



	School #1	School #2
Enrollment	200	200
Summer School Cost	\$200,000	-0-
All Other Costs	\$2.5 million	\$2.5 million

Which school's per pupil spending number should be higher?

Early Observation #4: Summer School

Question is where to record it

Is your summer program district/LEA-wide or for students in particular schools?

Would it be accurate to identify summer school costs at the building where it's held?



What's Next?

- Report actual 2018-19 school level expenditures.
- Repeat the process in 2019-20.
- New reporting system planned for 2020-21.



2018-19 School Level Actuals

- Same “Combined Reporting” portal as School Level Budget.
- Scheduled to open same time as PI-1505 Annual Report.
- Due 2 weeks after the PI-1505.



Changes from SLR Budget to SLR Actuals

Higher expectations for data consistency

- Comparisons to PI-1505 Annual Report
- Comparisons to final grant claims

Enrollments from WISEdata Student

- Same rules as calculating enrollments for School Report Cards



Remember This Slide?

SLR Implementation Plan

2019-20 School Year

- Same process with same tools

2020-21 Onward

- Integrated into next generation financial reporting system

More on
this a bit
later...



The Plan for 2020-2021

Goodbye PI-1504/1505...

...Hello



Go To

- [District Home](#)
- [Financial Data](#)
- [Non-Financial Data](#)

· [Change District](#)

People

- [PI-1500 Contacts](#)
- [Contact History](#)
- [Auditor](#)
- [SFS Consultants](#)
- [Program Contacts](#)

Related Links

- [SPED Licensure](#)
- [All-District Reports](#)
- [Activity Reports](#)
- [SFS Data Warehouse](#)



- [Introduction](#)
A note from the Director
- [Status & Due Dates](#)
Information on district data entry and upcoming deadlines
- [Financial Data Home](#)
Includes the PI-1505 Full Financial Report
- [Non-Financial Data Home](#)
Pupil Count (Summer, September, January), Pupil Transportation, School Calendar, School Census, Challenge Academy
- [FTE Reports](#)
- [PI-1500 Contacts Report](#)
Identify specific district staff for report submission authorization
- [District Contact History](#)
Report Submission History
- [Auditor](#)
Information on the auditor and audit firm of the district
Special Education Licensure information for auditors



Finance

WISEdata Finance: 4 Big Changes

1. Financial data goes directly from your financial data system to DPI (just like your SIS today).

- All major vendors (Skyward, Alio, etc.) are involved in the development process.
- Pilot districts being identified for testing.



WISEdata Finance: 4 Big Changes

2. Coding must be correct

- Vendors will pull the current WUFAR chart of accounts directly from the system
- Incorrect accounts will be rejected
- DPI grant project codes will be required



WISEdata Finance: 4 Big Changes

3. **Account codes are attached to schools or the LEA as a whole**
 - Typically use location codes for this
 - ESSA School Level Reporting becomes a data extract from WISEdata Finance



WISEdata Finance: 4 Big Changes

4. “Fixing the report” means fixing your books

- No manual data entry as in current SAFR
- Books aren’t truly closed until the audit and review process is complete



WISEdata Finance: 4 Big Changes

**Start planning now to get your software
updated and books in order so that...
...your books as of June 30, 2020 match your
2019-2020 PI-1505 Annual Report**

2019-2020 PI-1505 Ending Balances =
2020-2021 WISEdata Finance Starting Balances



Contact

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- ESSA School Level Reporting webpage:
<https://dpi.wi.gov/sfs/reporting/slr>



Questions? Comments?

